**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR**

**FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928**

**WP(C).No. 4358 of 2007(R)**
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**PETITIONER:**
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**M/S. A.P.STEEL RE-ROLLING MILLS,**
**NIDA, KANJIKODE, PALAKKAD DISTRICT,**
**REPRESENTED BY AUTHORIZED SIGNATORY -**
**SENTHIL KUMAR.**

**BY ADV. SRI.K.I.MAYANKUTTY MATHER**
**SMT.S.AMINA**

**RESPONDENTS:**
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**1. INTELLIGENCE OFFICER (IB),**
**DEPARTMENT OF COMMERCIAL TAXES,**
**PALAKKAD.**

**2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES,**
**PALAKKAD.**

**3. INSPECTING ASSISTANT COMMISSIONER,**
**COMMERCIAL TAXES, PALAKKAD.**

**BY GOVERNMENT PLEADER SRI. MUHAMMED RAFI**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**WP(C) NO: 4358/2007 R**

**APPENDIX**

**PETITIONER'S EXHIBITS**

**EXT.P1. COPY OF THE ORDER ISSUED BY THE R1 FOR THE YEAR 1997-98 DT. 17/3/2001.**

**EXT.P2. COPY OF THE ORDER ISSUED BY THE R1 FOR THE year 998-99 17/3/01.**

**EXT.P3. COPY OF THE ORDER ISSUED BY THE R1 FOR THE YEAR 1999-00 DATED 17/03/2001.**

**EXT.P4. COPY OF THE ORDER ISSUED BY THE R1 FOR THE YEAR 2000-01 DT. 17/3/2001.**

**EXT.P5. COPY OF THE BANKER'S CHEQUE OF FEDERAL BANK LTD PALAKKAD DT. 13/12/2001.**

**EXT.P6. COPY OF THE COMMON ORDER IN STA NOS. 286 TO 289/2001 DT. 10/4/2003.**

**EXT.P7. COPY OF THE JUDGMENT IN WPC NO. 25969/2006 DT. 10/1/07.**

**EXT.P8. COPY OF THE COMMON ORDER BY R2 DT. 15/12/2006.**

**EXT.P9. COPY OF THE NOTICE ISSUED BY R3 DT. 30/1/2007.**

**EXT.P9A. COPY OF THE CERTIFICATE OF RECOVERY FOR 98-99 ISSUED BY THE R3 DT. 3/5/2006.**

**EXT.P9B. COPY OF THE CERTIFICATE OF RECOVERY FOR 99-00 BY THE R3 DT. 3/5/2006.**

**EXT.P9C. COPY OF THE CERTIFICATE OF RECOVERY FOR 2000-01 ISSUED BY THE R3.**

*True copy*

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K.BALAKRISHNAN NAIR, J.

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W.P.(C).No.4358 of 2007-R

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Dated this 2nd day of March, 2007

**JUDGMENT**

The petitioner challenges the demand made under Ext.P9 series orders. They relate to the dues payable under the Kerala Tax on Entry of Goods into Local Areas Act. In view of the Division Bench decision of this court in O.P.434 of 1996 and connected cases, no entry tax can be collected. Accordingly, Exts.P9 series are quashed.

K.BALAKRISHNAN NAIR, JUDGE.

MS